

# Exhibit N



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**WITHOUT PREJUDICE**

June 15, 2015

Mr. Sompote Saengduenchai  
99/9 Moo 8 Phaholyothin Rd. KM.52  
Chiangraknoi, Bangpa-in, Ayudhaya 13180 THAILAND

**Re: Response to Letter Dated June 1, 2015 re: 1976 Agreement and  
Ultraman Intellectual Property Rights**

Dear Mr. Saengduenchai:

We represent UM Corporation ("UMC") in the enforcement of its intellectual property rights in Ultraman. UMC received your letter dated June 1, 2015 requesting that UMC cooperate with the Thai Court to produce the original License Granting Agreement dated March 4, 1976 ("1976 Agreement"). As you are certainly aware, UMC does not possess, and has never possessed, the original 1976 Agreement.

It has also recently come to our attention that you claim to have rights under the 1976 Agreement. However, as you certainly are aware, since 2007, UMC has been the exclusive licensee to all copyrights and trademarks in Ultraman outside of Japan. UMC can thus not allow such violations by you or your agents to stand.

On March 4, 2007, you assigned **all rights** you had in Ultraman to Mr. Perasit Saengduenchai (who then transferred the rights to UMC). UMC is thus the legal and rightful holder of all rights granted under the 1976 Agreement. We have no doubt that you already know this, because in 2009, you confirmed in writing that you transferred all rights to UMC. Further, your daughter Ms. Namfon Saengduenchai has contacted Mr. Moriaki Uematsu, president of UMC, several times asking that UMC grant you certain rights in Ultraman (a request that UMC has always denied), which affirms that you know that you presently have no rights to exploit.

In spite of this, you have made public announcements asserting that you still have rights in the Ultraman works, and we understand that you have signed licensing agreements for the Ultraman works with parties in the United States and Thailand. Specifically, we recently learned that Chaiyo Studio announced the formation ULTRAMAN USA Inc. in Hollywood, CA on May 10, 2015. We understand that

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P. Saengduenchai

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reporter: maria sharp  
RPM, CLR, CCRN, CSR 11924

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ULTRAMAN USA Inc. was formed with the purpose of distributing Ultraman motion pictures worldwide, and that you first intend to release Ultra Q, Ultraman, Ultra Seven, Return of Ultraman, Ultraman Ace, Ultraman Taro and Jamborg Ace on Blu-ray. To reiterate, you have no rights to distribute these films in any format. As you have confirmed in writing, you have no rights in these works whatsoever.

As you have no affiliation with UMC, you and your agents are committing clear and serious violations of UMC's legal rights for which there can be serious consequences. On May 28, 2015, we issued a letter to ULTRAMAN USA Inc., allowing it the opportunity to cease all infringement before UMC is compelled to explore its rights and remedies at law.

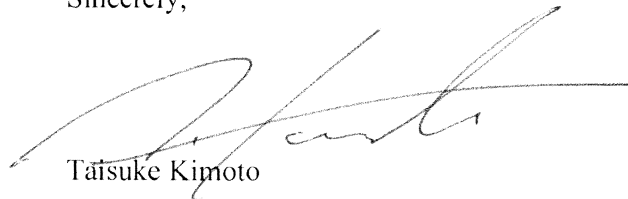
We must now request that you alone and/or in conjunction with ULTRAMAN USA, Inc. cease all present and future violations of UMC's legal rights under the 1976 Agreement. As a copyright and trademark holder, UMC has an obligation to protect the Ultraman brand, and we are authorized to proceed on its behalf. We are hopeful that upon receiving this notice of UMC's concerns, you will take the necessary steps to avoid all infringement of UMC's valuable intellectual property rights.

UMC is perplexed by your actions and must request that you cease all present and future violations UMC's rights under the 1976 Agreement. We are willing to cooperate with the Thai court, and should you wish to provide UMC with the original 1976 Agreement, we will inform the Thai Court that it is in our possession. However, I implore you to cease your interference with our intellectual property rights in Ultraman.

This letter is not intended to be a complete recitation of the relevant facts or of the law, and is without prejudice to any legal and equitable rights or remedies available to UMC, all of which are hereby expressly reserved.

We wish to work together to resolve these matters amicably.

Sincerely,



Taïsuke Kimoto